

EXHIBIT 1

Steven B. Eichel
CROWELL & MORING LLP
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Telephone No.: (212) 803-4019
Fax No.: (212) 223-4134
Attorneys for Winkelmann Sp. z.o.o.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,)	09-50026 (REG)
<i>f/k/a General Motors Corp., et al.</i>)	(Jointly Administered)
Debtors.)	

**DECLARATION OF HELGE HIMMERÖDER IN SUPPORT OF
WINKELMANN SP. Z.O.O.'S ADMINISTRATIVE EXPENSE
CLAIM PURSUANT TO 11 U.S.C. § 503(b)(9) AND IN
OPPOSITION TO DEBTORS' OBJECTION TO WINKELMANN
SP. Z.O.O.'S ADMINISTRATIVE EXPENSE CLAIM**

I, Helge Himmeröder, do hereby declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

1. I am over the age of eighteen, am mentally competent, have personal knowledge of the facts in this matter and, if called upon to testify, would do so as set forth below.

2. I am a consultant of Winkelmann Sp. z.o.o. ("Winkelmann") for the North American market and am Winkelmann's contact person with respect to General Motors Corp.

3. I submit this declaration in support of Winkelmann's administrative expense claim pursuant to 11 U.S.C. §503(b)(9) and in opposition to the objection of the above-captioned

debtors and debtors-in-possession (collectively, the "Debtors") to Winkelmann's administrative expense claim.

4. Winkelmann has sold goods (the "Goods") to debtor General Motors Corp. in the ordinary course of Winkelmann's and General Motors Corp.'s businesses. Prior to the commencement of the Debtors' bankruptcy cases, Winkelmann sold Goods to the General Motors Corp., which Goods were received by General Motors Corp. within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case.

5. The description of the Goods received by General Motors Corp. from Winkelmann within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case is as follows: Plate ASM-A/TRNS FLEX (flex plates) Program: Gen 3/4 V8 Engine & 6 sp rwd transmission.

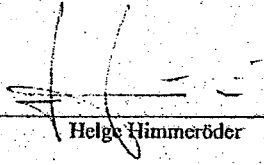
6. The purchase orders and invoices for the Goods received by General Motors Corp. within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case are all electronic on General Motors Corp.'s computer system (see Exhibit A1).

7. The Goods were held by Excel, a warehouse company. General Motors Corp. took the Goods from the warehouse company, which recorded the transaction electronically and which created electronic billing. See reports attached as Exhibit A2 indicating, among other things, the date and time of receipt of the Goods by General Motors Corp. from the warehouse ("S date") and the quantity of Goods received from the warehouse ("S pieces").

8. The value of the Goods received by General Motors Corp. from Winkelmann within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case

for which Claimant is entitled an administrative expense under 11 U.S.C. § 503(b)(9) is
\$286,298.15¹ (see Exhibit A3). Winkelmann has not received payment for these Goods.

Dated this 20th day of November, 2009



Helge Himmeröder

NYIWDMS: 11380424_2

¹ I am advised that \$286,298.15 is €202,216.52 based on the exchange rate for June 1, 2009 (the date of commencement) as published in the Tuesday, June 2, 2009 edition of *The Wall Street Journal*.

EXHIBIT A1



<metrix@us.cavalogistics.com>

13.04.2009 22:04

An "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>

Kopie

Blindkopie

Theme Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15152660#

Forecasted orders for Winkelmann SP Part number : 12606620

Order Date	Order Qty	Part Number	Part Description	Part Unit	Order Date
2009-04-12	25277	52920	39487	59472	2009-04-08
2009-04-19	0	52920	39487	59472	2009-04-08
2009-04-26	8064	52920	39487	59472	2009-04-08
2009-05-03	15120	52920	39487	59472	2009-04-08
2009-05-10	13356	52920	39487	59472	2009-04-08
2009-05-17	12600	52920	39487	59472	2009-04-08
2009-05-24	15624	52920	39487	59472	2009-04-08
2009-05-31	15372	52920	39487	59472	2009-04-08
2009-06-07	11003	52920	39487	59472	2009-04-08
2009-06-14	2918	52920	39487	59472	2009-04-08

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EXHIBIT A1



<matrix@us.cavalogistics.com>
20.04.2009 22:19

An "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>
Kopie
Blindkopie
Thema Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15238742#

Forecasted orders for Winkelmann SP
Part number : 12606620

Forecast Date	Forecast Qty	Forecast Level	Forecast Qty	Forecast Qty	Forecast Date
2009-04-19	24269	54936	40999	47376	2009-04-08
2009-04-26	8316	54936	40999	47376	2009-04-08
2009-05-03	15624	54936	40999	47376	2009-04-08
2009-05-10	13860	54936	40999	47376	2009-04-08
2009-05-17	15372	54936	40999	47376	2009-04-08
2009-05-24	13356	54936	40999	47376	2009-04-08
2009-05-31	15624	54936	40999	47376	2009-04-08
2009-06-07	15372	54936	40999	47376	2009-04-08
2009-06-14	7322	54936	40999	47376	2009-04-08
2009-06-21	325	54936	40999	47376	2009-04-08

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<matrix@us.cevalogistics.c
om>
28.04.2009 00:10

An "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>
Kopie
Blindkopie
Thema Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15335244#

Forecasted orders for Winkelmann SP
Part number : 12606620

DATE	QUANTITY	QUANTITY	QUANTITY	QUANTITY	DATE
2009-04-26	6629	31248	39991	41328	2009-04-08
2009-05-03	15372	31248	39991	41328	2009-04-08
2009-05-10	14616	31248	39991	41328	2009-04-08
2009-05-17	17262	31248	39991	41328	2009-04-08
2009-05-24	8820	31248	39991	41328	2009-04-08
2009-05-31	6804	31248	39991	41328	2009-04-08
2009-06-07	8316	31248	39991	41328	2009-04-08
2009-06-14	7172	31248	39991	41328	2009-04-08
2009-06-21	2772	31248	39991	41328	2009-04-08
2009-06-28	2734	31248	39991	41328	2009-04-08

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<mailto:us.cevalogistics.com>
04.05.2009 22:30

An: "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>
Kopie
Blindkopie
Thema: Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15410561#

Forecasted orders for Winkelmann SP
Part number : 12606620

Forecast Date	Forecast Quantity	Forecast Unit	Forecast Level	Forecast Status	Forecast Period
2009-05-03	0	30744	34524	41328	2009-04-08
2009-05-10	5292	30744	34524	41328	2009-04-08
2009-05-17	10332	30744	34524	41328	2009-04-08
2009-05-24	10836	30744	34524	41328	2009-04-08
2009-05-31	13860	30744	34524	41328	2009-04-08
2009-06-07	11340	30744	34524	41328	2009-04-08
2009-06-14	11844	30744	34524	41328	2009-04-08
2009-06-21	8568	30744	34524	41328	2009-04-08
2009-06-28	2423	30744	34524	41328	2009-04-08
2009-07-05	293	30744	34524	41328	2009-04-08

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GENERAL MOTORS CORPORATION
DIVISION OF GENERAL MOTOR CORPORATION
PRE-PRODUCTION PURCHASING
777 JOSLYN AVENUE
PONTIAC, MI 48340-2925

PURCHASE ORDER

2009 MODEL YEAR

NUMBER MUST APPEAR ON
INVOICES, PACKAGES, PACKING SLIPS,
AND BILLS OF LADING.

P.O. NO.	REV. NO.	ISSUE DATE	PAGE
002	002	07/19/06	5 OF 8

REG DUNS SHIP DUNS NET	366091606 366091606	PAYMENT TERMS	F.O.B. POINT	PL	COLLECT	CARRIER	Z NUMBER
2ND DAY/2ND MO OR NONE/2ND DAY/2ND MO			LEONICA				BMSF

ENGINEERING PURCHASE ORDER

PO/REV CLAUSES:

ALL SUPPLIERS. PLEASE NOTE:
YOU WILL NO LONGER RECEIVE A MAILED COPY OF PURCHASE ORDERS FROM
GM POWERTRAIN. PURCHASE ORDER INFORMATION IS COMMUNICATED BY THE
P.P.P.S. SYSTEM (PRE-PRODUCTION PART SCHEDULING) WITHIN
GMSUPPLYPOWER USING THE E.P.O. APPLICATION IN WWW.GMSUPPLYPOWER.COM.
THE SYSTEM IS UPDATED DAILY.
SUPPLIERS ARE EXPECTED TO CHECK FOR PURCHASE ORDERS DAILY IN THE PPPS
SYSTEM TO VIEW AND PRINT THE PO AS AUTHORIZATION TO BUILD AND TO
SHIP.

MISSED M.R.D. SHIPMENTS DUE TO IGNORING OR NOT
USING THE PPPS SYSTEM WILL RESULT IN A PRER.

PLEASE NOTE: LOGIN ACCESS WILL BE REQUIRED
FOR GMSUPPLYPOWER. FOR ENROLLMENT INFORMATION PLEASE SEE "HOW TO
ENROLL" OR "REGISTER" ON THE GMSUPPLYPOWER HOME PAGE.
NOTE: NEW WAREHOUSE LOCATION FOR ENGINE ONLY MATERIAL! SEE BELOW:
EFFECTIVE JULY 17, 2006. ALL ENGINE MATERIAL FOR GM POWERTRAIN ENGINE

CONFIRMED BY:

HELOGE HIMMEROD

INDUST. PROCESSING

TAX INFORMATION

1. SUPPLIER AGREES TO SELL AND BUYER AGREES TO PURCHASE AT THE PRICE AND UPON AND SUBJECT TO THE TERMS AND CONDITIONS ON THE FACE AND REVERSE SIDE HEREOF.

BUYER

XKG TANZANIA ROBINSON

EXHIBIT A2

part no	obolets	recap_id	ref	received	pieces	weight	rate	shipment_id	sr	shipped	pieces	weight	scale	cpst	Inventory	checkboxes	checkboxes
1280620	N	RGAD01428	alum	383	1	880.8	6/2/2009 13:11:41Z										
1280620	N	TRN1603469	111075				6/24/2009 02:50:50:045	80390529AG		756	1	2115.54	6/17/2009 11:02:12:503		Exhibit A2		
12822564	N	TRN1619421	111327	383			6/24/2009 16:50:45:1154	SLD01100A		504	2	1280.09	6/17/2009 12:13:07:41				
										1220							

EXHIBIT A2

EXHIBIT A3

EXHIBIT A3